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Signature (Larry J. Hume)

Docket No.: 22040-00030-US

(PATENT)

June 2, 2005

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Confirmation No.: 2393

Yukio Koyanagi

Application No.: 10/708,394

Filed: February 27, 2004

Art Unit: 2643

Examiner: L. S. Lao

For SOUND QUALITY ADJUSTING DEVICE

AND FILTER DEVICE USED THEREFOR, SOUND QUALITY ADJUSTING METHOD,

AND FILTER DESIGNING METHOD

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir.

INTRODUCTORY COMMENTS

In response to the Office Action dated March 16, 2005 (Paper No. 20040227), please amend the above-identified U.S. patent application as follows:

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims which begins on page 3 of this paper.

Remarks/Arguments begin on page 8 of this paper.

No fees are believed to be due with this amendment.

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